

WEB COPY



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 29.04.2025

CORAM

THE HON'BLE MR.K.R.SHRIRAM, CHIEF JUSTICE

AND

THE HON'BLE MR.JUSTICE MOHAMMED SHAFFIQ

**C.M.P.NO.9936 of 2025  
in W.A. SR No.56076 of 2025**

The Assistant Commissioner of Goods  
and Service Tax and Central Excise,  
Erode II Division No. 81,  
Bharathi Nagar, Erode -638 004.

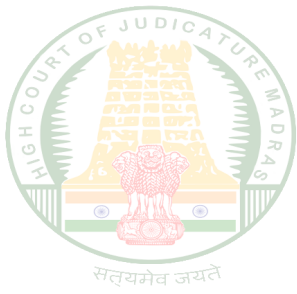
Appellant

Vs

S S M Processing Mills Limited  
75A Idappadi Road,  
Komarapalyam 638 183

Respondent

**For Appellant** : Mr.S.M.Deenadayalan



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The Hon'ble Chief Justice  
and  
Mohammed Shaffiq, J.

ORDER

(Order of the Court was made by the Hon'ble Chief Justice)

The reason for condonation of delay is given in paragraphs 2 and 3. The entire blame is being put on the advocate, as though the Department had no obligation to keep track of the matters. The writ petition in which this appeal has been filed was one of the batch of matters, where the GST Department was involved. Therefore, for the officer to make a statement that his office did not know anything because the lawyer did not inform them is absolutely unacceptable.

Therefore, the application is dismissed.

**(K.R.SHRIRAM, CJ)**

**29.04.2025**

**(MOHAMMED SHAFFIQ, J.)**

sra

To

The Assistant Commissioner of Goods  
and Service Tax and Central Excise,  
Erode II Division No. 81,  
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